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GEIJSBEEK, JOHN B. *Ancient Double-Entry Bookkeeping*. Pp. 182. Price, \$5.00. Denver: Published by Author, 830 Foster Bldg., 1914.

An exhaustive and comprehensive study of ancient bookkeeping and the beginnings of modern accounting.

Lucas Pacioli, Manzoni, Pietra, Stevin, are to most of us unfamiliar names, but they stand for those who sought to expound the crude ideas of bookkeeping current in their times, and are known today as the pioneers of bookkeeping literature.

The most striking and unique feature of this treatise is the reproduction of the works of these writers as they originally appeared, together with translations by the author.

Pacioli's contribution to Accounting literature is contained in his work entitled, *Review on Arithmetic, Geometry and Proportions*, published in 1494. The section dealing with double-entry bookkeeping entitled, *Particularis de computis et Scripturis* (Particulars of Reckonings and their Recording), contains a thorough exposition of the subject from, one may say, Alpha to Omega, which varies but little from modern practice. Incidentally also Pacioli gives some sound advice to the merchant and business man of his day, which applies with equal force to conditions of the present.

We are prone to think that Accountancy is of recent development and that accounting systems are mainly the result of modern conditions. That this is not so, is evidenced by the fact that Stevin's manuscript of 1607 describes a system of Municipal Accounting; while in 1586, Pietra described an Economic Ledger for Capitalists and Bankers; in 1632 Mainardi attempted to describe a system of accounting for Trustees and Executors, and was the first one to advocate the use of combination journal entries.

The real worth of this book is not in the curiosity it satisfies, nor yet in its uniqueness and the interesting data it contains, but in the explanations of the underlying principles expounded by these early writers themselves, and in the preserving of old thoughts which to many today seem to be new.

EDWARD P. MOXEY, JR.

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GUÉRARD, ALBERT LÉON. *French Civilization in the Nineteenth Century*. Pp. 312. Price, \$3.00. New York: The Century Company, 1914.

At a time when France is so prominently before the world and when a large portion of the American Public has been forced to change its evaluation of French civilization and the French character, M. Guérard's book is of more than passing interest. Originally intended as an introduction to the regular courses in French Literature at Leland Stanford University, it retains some pedagogical features in its make-up. This, as the author is careful to point out in the preface, involves a certain amount of repetition, but the material and handling are adaptable to the purposes of the general reading public.

M. Guérard starts out with a consideration of the physical situation and surroundings of France. He avows that "there is no French race, properly so-called," and assigns the existence of the French nation "neither to homogeneity nor uniformity," but to "environment and history."

With this as a point of departure he briefly traces the history down to and including the Revolution, pointing out its highly dramatic character. He follows this with chapters on Napoleon, the Constitutional Monarchies (including both the Restoration and the July Regimes), Napoleon III and the Third Republic, devoting a part of each chapter to a discussion of the social and cultural character of the period. Then follow special chapters devoted to "The Social Question," "Education," and "The Religious Question." In these chapters the author takes up a chronological discussion of each of the topics, thus repeating some things already given in the earlier pages. To each chapter is appended a short critical bibliography and a chronological table of events. In the case of the chapters on special topics, these chronological tables are devoted exclusively to these subjects and are very helpful.

M. Guérard emphasizes the deep cleavage made in French society by the Revolution, and by this means explains the many and quick political changes in France during the last century—a phenomenon which Americans are apt to explain by assigning it to the innate fickleness in the French character. "The history of France in the nineteenth century is the tragedy of a nation with a divided soul. This is no immemorial curse, no taint in the blood of the people. For eight hundred years the French, proud of their common heritage, had remained remarkably loyal to their dynasty and to their faith." He says the terrible events of the Revolution "created a chasm between the old world and the new. . . . France lives in the dread of radical reaction or revolution, in an atmosphere of latent civil war. In this atmosphere of conflict, every new problem gives rise to passionate antagonism." Thus we see the French are divided into irreconcilable factions—factions which arise directly out of the fundamental cleavage of the great Revolution or are engendered by the hatred and strife arising out of it.

The author considers incidentally the question of degeneracy. He confutes the assertion that the average height of the French conscript is falling off, and explains it by saying that this seems to be so only because the number of conscripts has been so much increased. He cites the annual reports of the Conscription Committee as authority for the statement that the average height of the French is actually on the increase. In the matter of the falling birth-rate, M. Guérard calls attention to the fact that it is now recognized as a universal phenomenon throughout the civilized world. The cry of decadence was raised by "malevolent rivals," by "sensationalists," by "aesthetes," in quest of a new pose, by "earnest patriots who had lost their star." In the light of present-day occurrences, it is safe to agree with him in exclaiming "When a belated echo of this cry reaches us now, how faint and strange and silly it sounds!"

PAUL LAMBERT WHITE.

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HARRIS, GEORGE. *A Century's Change in Religion*. Pp. ix, 266. Price, \$1.25. Boston: Houghton, Mifflin Company, 1914.

SHOTWELL, JAMES T. *The Religious Revolution of Today*. Pp. viii, 162. Price, \$1.10. Boston: Houghton, Mifflin Company, 1914.

These two volumes with somewhat similar titles approach the subject from widely different points of view. The first is descriptive, the second analytical.